

## **Section J.2**

### **Technical Definitions, Acronyms, and Abbreviations**

#### **J-2.1 Technical Definitions**

##### **J-2.1.1 Corporate Level Accounting**

Corporate level accounting is the highest level of accounting performed within Security Assistance. Corporate accounting takes accounting data provided from the departmental and installation levels and performs consolidation, reconciliation, and recording. The Corporate level provides financial statements to the United States Treasury, DFAS Headquarters, and DSCA.

##### **J-2.1.2 Departmental Level Accounting**

Departmental may be viewed as the mid-level of accounting performed within Security Assistance Accounting. This level receives information on financial transactions that have occurred from the base-level (Installation) accounting department. It then consolidates, reconciles, and records the data. Finally, the departmental level advances reports to the corporate level. This level of accounting also produces financial reports for the Military Departments (MILDEPS).

##### **J-2.1.3 Installation Accounting**

Installation accounting is the day-to-day base level accounting functions performed for Security Assistance. This level of accounting records detailed data into various accounting systems, and reports and communicates closely with the departmental accounting level.

##### **J-2.1.4 Case**

A case is an FMS contractual sales agreement between the United States of America and an eligible foreign country or international organization documented by an LOA. An FMS case identifier is assigned for the purpose of identification, accounting, and data processing for each LOA.

##### **J-2.1.5 Case Closure**

At the end of the life cycle of a sales agreement between the USG and a customer, the FMS "case" must be financially and logistically closed within 24 months after the last goods or services have been delivered. For each closed case, all accounting functions (obligations, collections, recording, etc.) have been properly recorded and reconciled among all systems.

#### **J-2.1.6 Funding Activity**

An accounting entity (set of self-balancing accounts) established for a specific line of work.

#### **J-2.1.7 Customer Relationship Management**

Customer relationship management is defined as providing superior guidance and support to customers. Visiting and hosting customers is a vital requirement of this service.

#### **J-2.1.8 Corporate Information System**

For the purpose of this RFP, references to the corporate information system include the DIFS AIS or the Service Provider's proposed replacement system for DIFS.

#### **J-2.1.9 Delivery Reporting**

While the responsibility for actually delivering FMS ordered goods and services belongs to the various Military Department activities, the recording and reporting of transactions is performed by DFAS Security Assistance activities.

Implementing agencies report the cost of DoD services, inventory items, and new procurement to the DFAS using delivery reports (DD Form 1517) or automated equivalents through the Financial Integrated Control System (FICS) delivery transactions to the corporate level SA system. Both accrued expenditures paid (work in process) and physical deliveries must be reported to this system within 30 days of occurrence (date of shipment or performance). Earned reimbursements as a result of these shipments/deliveries must be paid within 20 working days from the date of receipt by the DFAS. DFAS assists with physical delivery reporting based on agreements with each Service major command and performs the effort required for all financial deliveries (accrued expenditures).

#### **J-2.1.10 Cash Management Accounting**

There are differences in cash flow, analysis and cash availability between USG general funds and security assistance funds. Security Assistance cash availability is based on a constant analysis and presentation of cash requirements to foreign purchasers, commercial banks, and the Federal Reserve Bank, New York. Congressional legislation requires that cash be deposited by foreign purchasers into the US Treasury before a payment can be made by US Disbursing Officer to vendors or reimbursement made to appropriated funds for goods and services provided the foreign purchaser.

#### **J-2.1.11 Mandatory Reports**

Mandatory reports are defined as any reports that are required by regulation or law.

### **J-2.1.12 SAA-AIS**

DIFS or alternative AIS system.

## **J-2.2 Acronyms and Abbreviations**

### **A**

ABS	Automated Billing System
ACRS	Appropriation Control and Reporting System
ACRS	Appropriation Control and Reporting System
ADAP	Ammunition Demand Automatic Processing
ADP	Automated Data Processing
ADPE	Automated Data Processing Equipment
AGA	Association of Government Accountants
AICPA	American Institute of Certified Public Accountants
AIS	Automated Information System
ARCS	Automated Reconciliation CCSS and SOMARDS
ARS	Automated Reconciliation System
ARS	Automated Reconciliation System
ARS	Automated Reconciliation System
ASATMS	Army Security Assistance Training Management System
ASMC	American Society of Military Comptrollers
ASO	Acquisition Support Organization

### **B**

BARS	Base-Level Accounts Receivable System
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### **C**

CAPS	Commercial Accounts Payable System
CCOPES	Case Close Out Process Execution System
CCR	Configuration Change Request
CCSS	Commodity Command Standard System
CDA	Central Design Agency
CDRL	Contract Data Requirement List
CERPS	Centralized Expenditure/ Reimbursement Processing System
CERT	Corporate EFT Database
CFO	Chief Financial Officer
CGFM	Certified Government Financial Manager
CHOOSE	Centralized History On-line Operator Search Engine
CISIL	Centralized Integrated System for International Logistics
CMCS	Case Management Control System
CMM	Capability Maturity Model
COARS	Command-Level Accounting and Reporting System

COEMIS	Corps of Engineers Management Information System
COOP	Continuity of Operations Plan
COSP	Continuity of Services Plan
COTS	Commercial Off-the-Shelf
CPA	Certified Public Accountant
CPAS	Central Procurement Accounting System
CRRS	Contract Reconciliation Registration System

## **D**

DAAS	Defense Automated Addressing System
DBMS	DFAS Business Management Systems/Data Base Management System
DCARRS	Defense Contract Administration Reimbursable Reporting System
DCAS	Defense Cash Accountability System
DCMS	Defense Cash Management System
DCRM	Defense Check and Reconciliation Management Tool
DDARS	Defense Disbursing Analysis Reporting System
DECC	Defense Enterprise Computer Center
DELMARS	Data Element Management/Accounting Report System
DFAS	Defense Finance and Accounting Service
DFAS-CO	Columbus Location
DFAS-DE	Denver Location
DFAS-LI	Limestone Field Site
DFAS-OM	Omaha Field Site
DFAS-RI	Rock Island Field Site
DFAS-SA	San Antonio Field Site
DFAS-SB	San Bernardino Field Site
DFAS-SL	St. Louis Field Site
DFMC	Defense Financial Management Certification
DIFS	Defense Integrated Financial System
DJAS	Defense Joint Accounting System
DSAMS	Defense Security Assistance Management System
DSCA	Defense Security Cooperation Agency
DSN	Digital Service Network

## **E**

EA	Expenditure Authority
EC/EDI	Electronic Commerce/Electronic Data Interchange
EDA	Electronic Document Access
EEO	Equal Employment Opportunity
EIMS	Executive Information System
ELAN	Enterprise Local Area Network
ELECTRA	Electronic Error Correction and Transaction Analysis
EUD	Elimination Unmatched Disbursement

## **F**

FASAB	Financial Accounting Standards Advisory Board
FD	Functional Description
FEV	Front End Validation
FIABS	Financial Inventory Accounting & Billing System
FICS	Foreign Military Sales Integrated Control System
FIS	Facilities Information System
FMF	Foreign Military Financing
FMFIA	Federal Managers' Financial Integrity Act
FMR	Financial Management Regulation
FMS	Foreign Military Sales
FMSCAS	Foreign Military Sales Contract Administrative System
FMSCS	Foreign Military Sales Financing Credit System
FOIA	Freedom of Information Act
FRAM	Fleet Resource Accounting Module
FRB	Federal Reserve Bank
FRS	Financial Reporting System
FTE	Full Time Equivalent

## **G**

GAAP	Generally Accepted Accounting Practices
GAFS	General Accounting and Finance System
GAO	General Accounting Office
GFE	Government Furnished Equipment
GOALS	Government On-Line Accounting Link System

## **H**

HAS	Headquarters Accounting System
HQARS	Headquarters Accounting and Reporting System

## **I**

IAPS	Integrated Accounts Payable System
IATS	Integrated Automated Payment System
IMET	International Military Education and Training

## **J**

JOCAS II	Job Order Cost Accounting System
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## **K**

## **L**

LDRPS      Living Disaster Recovery Plan Systems

## **M**

MAFR      Merged Accountability Fund Reporting System  
MCERRS    Marine Corp Expenditure & Reimbursement Reporting System/  
MCIF      Marine Corps Industrial Fund System  
MDMS      Maintenance Data Management System  
MEM      Memorandum  
MILDEPS   Military Departments  
MISIL      Management Information System for Internal Logistics  
MOCAS    Mechanization of Contract Administration Systems  
MOD      Modified Washington Headquarters Service Accounting Allotment  
System  
MUMMS    Marine Unified Materiel Management System

## **N**

NIPRNET   N-level Internet Protocol Router Network  
NRS      Navy Regulation System  
NULO      Negative Unliquidated Obligation

## **O**

OA      Obligation Authority  
ODS      Operational Data Store  
OLRV    Online Report Viewing  
OMB      Office of Management and Budget  
OPAC    Online Payment and Collection System  
ORS      Online Reports System  
OSHA    Occupational Safety & Health Administration

## **P**

PBAS      Program Budget and Accounting System  
PowerTrac   PowerTrac  
PPR      Production Problem Report  
PTR      Production Trouble Report  
PWS      Performance Work Statement

## **Q**

QAE      Quality Assurance Evaluator  
QASP    Quality Assurance Surveillance Plan

## **R**

RCRA	Responsible Contract Reconciliation Agent
REACT	Reject Entry and Correction Technique

## S

SA3	SA Automation Army
SAA	Security Assistance Accounting
SAAMSS	Security Assistance Automated Management Supply System
SA-ARS	Security Assistance Automated Reconciliation System
SABRS	Standard Accounting Budgeting and Reporting System
SAMIS	Security Assistance Management Information System
SAMM	Security Assistance Management Manual
SAMMS	Standard Automated Material Management System
SAPAS	Standard Army Procurement Appropriation System
SAR	Systems Archival and Retrieval System
SCR	Systems Change Requirement Document
SCRT	Standard Contract Reconciliation Tool
SDAF	Special Defense Acquisition Fund
SDR	Supply Discrepancy Report
SEI	Software Engineering Institute
SEICMM	Software Engineering Institute Capability Maturity Model
SIFS	Standard Industrial Fund System
SOF	Status of Funds
SOMARDS	Standard Operation and Maintenance Army Research & Development System
SOP	Standard Operating Procedures
SPR	System Problem Reports
SQA	Software Quality Assurance Plan
SRD1	Standard Finance System - Redesign
STANFINS	Standard Army Financial System
STARS	Standard Accounting and Reporting System
STARS-FL	Standard Accounting and Reporting System-Field Level
STATIS	Student Training and Tracking Information System

## T

TFR	Total Final Reporting
TRACS	Training Control System
TSLDS	Trident Submarine Logistics Data System
TSO	Time-Sharing Option
TTB	Treasury Trial Balance

## U

UADPS	Uniform Inventory Control Points - Uniformed ADP System
UDRS	Unmatched Disbursement Reconciliation System

UMD	Unmatched Disbursement
USC	United States Code
UST	United States Treasury

## **V**

VIPS	Voucher Input Preparation System
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## **W**

WAAS	Washington Headquarters Service Accounting Allotment System
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